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Patrick J. Boyd, Esq. | Partner 250 Park Avenue Seventh Floor New York, NY 10177 (212) 867-3675 (office) (212) 867-5068 (direct dial) (212) 867-5765 (facsimile) 166 Cherry Street Suite C – 2nd Floor New Canaan, CT 06840 (203) 921-0322 (office) (203) 975-1110 (facsimile) pboyd@theboydlawgroup.com

VIA ECF

Magistrate Judge Lehrburger The Honorable Robert W. Lehrburger United States District Court Southern District of New York 500 Pearl Street, Courtroom 18D New York, NY 10007

Re: Hafizov v. BDO USA, LLP, et al.; Case No.: 1:22-cv-08853 (JPC) (RWL)

Dear Magistrate Judge Lehrburger:

We represent Defendant BDO USA, P.C. ("BDO") with respect to the motion for reconsideration of the Court's October 16, 2023, Order (Dkt. No. 125) quashing BDO's proposed subpoenas as to Eisner Advisory Group LLC ("Eisner") and KPMG International Limited ("KPMG"), current and former employers of nonparty Dennis Sweeney ("Sweeney"), respectively.¹

We join in the motion filed by McDermott Will & Emery LLP on behalf of BDO for reconsideration as to the proposed subpoena to Ryan LLC. *See* Dkt. No. 128 (the "Motion"). We further adopt all arguments set forth in the Motion in support of reconsideration of the Court's Order quashing the proposed subpoenas as to Eisner and KPMG. For the reasons set forth therein, the Court should grant BDO's motion for reconsideration as to the subpoenas on Mr. Dennis Sweeney's current and former employers and deny Plaintiff Rinat Hafizov's motion to quash such subpoenas.

Respectfully Submitted,

THE BOYD LAW GROUP, PLLC

By: <u>/s/ Patrick J. Boyd</u>
Patrick J. Boyd, Esq.
250 Park Avenue, Seventh Floor
New York, New York 10177
pboyd@theboydlawgroup.com

cc: All counsel (via ECF)

¹ We solely represent BDO for purposes of this motion for reconsideration and only regarding the proposed subpoenas directed to Eisner and KPMG, as Defendants' general counsel of record, McDermott Will & Emery LLP, is unable to represent BDO in this capacity due to certain conflicts of interest.